

**EXHIBIT N**

**U.S. Department of Justice**

*United States Attorney  
Southern District of New York*

*The Silvia J. Mollo Building  
One Saint Andrew's Plaza  
New York, New York 10007*

August 8, 2007

Peter Barrett, Esq.  
Butler, Snow, O'Mara, Stevens, and Cannada  
Whitney National Bank Building  
1300 25<sup>th</sup> Avenue, Suite 204  
Gulfport, MS 39501

Re: United States v. Robert Coplan, et al.  
07 Cr. 453 (SHS)

Dear Mr. Barrett:

I write in response to your letter dated July 18, 2007. I apologize again for the delay.

Your letter requested that we intervene to persuade Department of Justice attorneys handling the matter of *In re: COBRA Tax Shelters Litigation* from deposing Brian Vaughn. You characterized that deposition as "a serious abuse by the government" based on the fact that Mr. Vaughn intended to invoke his fifth amendment privilege. However, it appears from the Memorandum Order attached to your letter that you presented your claim to Judge Hornsby in a motion to stay Mr. Vaughn's deposition, and that Judge Hornsby denied the requested relief on the ground that a blanket claim of the privilege was not appropriate. The attorneys in the civil matter apparently thought it necessary to have Mr. Vaughn appear for a deposition. Mr. Vaughn's invocation of the privilege in that matter has no impact on the criminal case; therefore, there was simply no reason for this Office to intercede.

Your letter also made reference to an alleged violation of 26 U.S.C. § 6103 in connection with the KPMG investigation, and requested that this Office provide you with information relating to the investigation into Ernst & Young, including communications between DOJ attorneys and the IRS prior to a formal referral of the E&Y matter.

As you may be aware, this Office responded to the motions filed by the defendants in *United States v. Stein et al.*, in which they alleged that the Government violated § 6103. As

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detailed in our submissions, there was no such violation.

You have provided no basis for any claim that there was a violation of § 6103 in connection with the E&Y investigation, and we know of none. Under the circumstances, we decline to provide the information you have requested.

Very truly yours,

MICHAEL J. GARCIA  
United States Attorney  
Southern District of New York

By: 

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Assistant United States Attorney  
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cc: SAUSA John Sullivan